

**U.S. CUSTOMS SERVICE
OFFICE OF STRATEGIC TRADE
REGULATORY AUDIT DIVISION**

**MUTUALLY ACCEPTABLE
TIMETABLE FOR
COMPLIANCE ASSESSMENTS**

Introduction

The U.S. Customs Service has committed to improve the efficiency and timely completion of compliance assessments (CA). The procedures outlined below require the compliance assessment team, in cooperation with the company, to develop a mutually acceptable timetable to complete the compliance assessment.

Background

Compliance Assessments (CAs) are audits designed to evaluate importers' compliance with laws and regulations and the effectiveness of their internal controls. CAs review a broad range of data using statistical sampling and other analytical methods. Selecting the samples, obtaining and reviewing the records requires a significant investment in time for both the CA team (CAT) and the company. Experience has shown that lack of a clear understanding of expected completion dates and the need to have records provided timely has contributed to unnecessary delays in compliance assessments.

Procedures

At the advance conference, the first formal meeting Customs holds with the importer prior to beginning a CA, the CAT will outline the requirement for a plan to complete the CA within one year. The plan should include a timetable and be tailored to the circumstances of the company.

As soon as practical after the advance conference, the timetable should be developed jointly and be agreed to by the CAT and company representatives. The plan should specify, at a minimum, the following dates and time periods:

- Date for the importer to return completed questionnaires
- Period of time after receipt of the questionnaires for the CAT to select samples and identify the documents needed for review
- Agreed upon time for the company to provide the requested documents to the CAT.

- Projected date for completion of field work.
- Audit report date.

If either the CAT or the company is unable to meet the schedule, they may work together to agree on a new timetable. Customs management will monitor the progress of the audit and take appropriate action to assure the CAT is meeting its commitments. If delays result because records or information are not provided by the company, Customs will notify company management in writing of the delay and request that the records be provided as agreed. If records cannot or will not be provided in a reasonable time, Customs will stop its review of the imports or trade area related to the missing records. The CAT will assess the impact of the missing records relative to the overall review of the trade area. If it is concluded that the company does not have an adequate system in place to support the import activity for the trade area, the trade area will be considered non-compliant.